



## 2005 ASSEMBLY JOINT RESOLUTION 98

April 13, 2006 – Introduced by Representatives NEWCOMER, STRACHOTA and NISCHKE. Referred to Committee on Urban and Local Affairs.

1     **To amend** section 1 of article VIII; and **to create** section 1 (1) (e) of article VIII of  
2           the constitution; **relating to:** different property tax levy rates for parts of cities,  
3           villages, towns, counties, and school districts added by attachments to school  
4           districts, consolidations, and boundary changes under cooperative agreements  
5           (first consideration).

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### *Analysis by the Legislative Reference Bureau*

This proposed constitutional amendment, proposed to the 2005 legislature on first consideration, excepts from the requirement of the “uniformity clause” parts of cities, villages, towns, counties, and school districts added by attachments to school districts, consolidations, and boundary changes under cooperative agreements with other cities, villages, towns, counties, and school districts. The proposed constitutional amendment permits the governing body of the city, village, town, county, or school district to set different property tax levy rates on the parts for not more than 12 years, but the rates for each part must be uniform within that part.

The general statement of the Wisconsin Constitution that the “rule of taxation shall be uniform” is subject to other exceptions: real estate taxes may be collected in more than one way, and forests, minerals, agricultural land, undeveloped land, and certain kinds of personal property may be taxed differently than is other property.

In addition to the substantive changes, this joint resolution makes stylistic changes and breaks section 1 of the constitution into subsections to facilitate future amendments and to avoid conflicts if other amendments to the section are proposed.

A constitutional amendment requires adoption by two successive legislatures, and ratification by the people, before it can become effective.

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1           ***Resolved by the assembly, the senate concurring, That:***

2           **SECTION 1.** Section 1 of article VIII of the constitution is amended to read:

3           [Article VIII] Section 1. (1) The rule of taxation shall be uniform ~~but the~~ except  
4 as follows:

5           (a) The legislature may ~~empower~~ by law authorize cities, villages, or towns to  
6 collect and return taxes on real estate located therein by optional methods.

7           (b) Taxes shall be levied upon such property with such classifications as to  
8 forests and minerals including or separate or severed from the land, as the  
9 legislature ~~shall prescribe.~~ prescribes by law.

10          (c) Taxation of agricultural land and undeveloped land, both as defined by law,  
11 need not be uniform with the taxation of each other nor with the taxation of other real  
12 property.

13          (d) Taxation of merchants' stock-in-trade, manufacturers' materials and  
14 finished products, and livestock need not be uniform with the taxation of real  
15 property and other personal property, but the taxation of all such merchants'  
16 stock-in-trade, manufacturers' materials and finished products, and livestock shall  
17 be uniform, except that the legislature may provide by law that the value thereof  
18 shall be determined on an average basis. ~~Taxes may also be imposed~~

19          (2) The legislature may by law impose taxes on incomes, privileges, and  
20 occupations, which taxes may be graduated and progressive, and reasonable  
21 exemptions may be provided.

22          **SECTION 2.** Section 1 (1) (e) of article VIII of the constitution is created to read:

1 [Article VIII] Section 1 (1) (e) If all or a portion of a city, village, or town becomes  
2 part of another city, village, or town, pursuant to law authorizing consolidations or  
3 boundary changes under cooperative agreements; if all or a portion of a county  
4 becomes part of another county, pursuant to law authorizing consolidations or  
5 boundary changes under cooperative agreements; or if all or a portion of a school  
6 district becomes part of another school district, pursuant to law authorizing  
7 attachments, consolidations, or boundary changes under cooperative agreements,  
8 the governing body of the city, village, town, county, or school district may set  
9 property tax levy rates for the additional part that are different from the rates set  
10 for the other parts of the city, village, town, county, or school district for not more than  
11 12 years after the attachment, consolidation, or boundary change, but the rates for  
12 each part shall be uniform within that part.

13 **SECTION 3. Numbering of new provision.** The new paragraph (e) of  
14 subsection (1) of section 1 of article VIII of the constitution created in this joint  
15 resolution shall be designated by the next higher open whole paragraph letter in that  
16 subsection in that section in that article if, before the ratification by the people of the  
17 amendment proposed in this joint resolution, any other ratified amendment has  
18 created a paragraph (e) of subsection (1) of section 1 of article VIII of the constitution  
19 of this state. If one or more joint resolutions create a paragraph (e) of subsection (1)  
20 of section 1 of article VIII simultaneously with the ratification by the people of the  
21 amendment proposed in this joint resolution, the paragraphs created shall be  
22 lettered and placed in a sequence so that the paragraphs created by the joint  
23 resolution having the lowest enrolled joint resolution letter have the letters  
24 designated in that joint resolution and the paragraphs created by the other joint

1 resolutions have letters that are in the same ascending order as are the letters of the  
2 enrolled joint resolutions creating the paragraphs.

3 ***Be it further resolved, That*** this proposed amendment be referred to the  
4 legislature to be chosen at the next general election and that it be published for 3  
5 months previous to the time of holding such election.

6 (END)